

SEPTEMBER 25, 1978

(Cont'd)

PROPERTY APPRAISAL ADJUSTMENT BOARD

78-222 Jacy C. Mercer
Seeking review and adjustment of the assessed value.

Ernest S. Marshall, Esquire, appeared on behalf of the Petitioner. Mr. Marshall reviewed the petition which was continued from September 13, 1978. Although application for the agricultural classification has not been filed, the property has always been used for agricultural related purposes. Questions were directed to the Property Appraiser regarding the method used in assessing the property. The Property Appraiser advised that the assessment has been reduced to \$18,200.

MOTIONS

Tentative action was taken on petitions as follows:

Motion was made by Ms. Nevin to deny Petition Nos. 78-454, 78-204, 78-205, 78-222, 78-194, 78-241, and 78-243. Motion was seconded by Mr. Parrish and carried unanimously.

Action was deferred on Petition No. 78-19.

DEFERRED ITEMS

The Property Appraiser made the following report regarding petitions deferred for further review:

78-168	C. H. Carrier	-	Reduced to \$17,500
78-249	W. H. and Nancy Peters	-	Reduced to \$15,890
78-385	Rebecca B. Quagliana	-	Reduced to \$34,260
78-437	Guy W. and Evelyn Coffey	-	No Change
78-439	Fannie K. Cooper	-	No Change (not in borrow pit)
78-442	Robert F. Hardgrove	-	No Change (lot is buildable)

MOTIONS

Tentative action was taken on petitions as follows:

Based upon the additional information provided by the Property Appraiser, motion was made by Ms. Nevin to deny Petition Nos. 78-168, 78-249, 78-385, 78-437, 78-439, and 78-442. Motion was seconded by Mr. Dick and carried unanimously.

RECESS

Mr. Driggers declared the Property Appraisal Adjustment Board in recess until 9:00 a.m. Wednesday, September 27, 1978.

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SEPTEMBER 27, 1978

The Property Appraisal Adjustment Board of Manatee County, Florida, reconvened in the Courthouse in Bradenton, Florida, Wednesday, September 27, 1978, at 9:00 a.m.

Members present were:

Louis E. Driggers, Temporary Chairman)	Representing Board of
Lamar S. Parrish)	County Commissioners
Dan P. McClure)	
Ed Dick)	Representing School
Elizabeth Nevin)	Board

Chairman L. H. Fortson, Jr., was absent.

Also present were:

E. N. Fay, Jr., County Attorney
Ralph Umana, Deputy Clerk
Archie B. Powell, Manatee County Property Appraiser
Bill Kersey and George Dries, Assts. to Property Appraiser

The meeting was called to order by Mr. Driggers, temporary Chairman.

Court Reporter: 9/27/78
Eleanor Carpenter Andersen
Carpenter Court Reporting

PROPERTY APPRAISAL ADJUSTMENT BOARD

- 78-63 Thomas F. Icard and J. Paul Icard, Trustees of Rantoy Trust
 78-64 Thomas F. Icard and J. Paul Icard, Trustees of Rantoy Trust
 78-65 Thomas F. and Gene S. Icard
 Seeking review and adjustment of the assessed value.

Thomas F. Icard appeared regarding three parcels located between US 41 and Sarasota Bay: four acres zoned commercial, 32 acres zoned R-3, and 23.5 acres of submerged land. Ramanos Restaurant is located on the first parcel and fronts on US 41; the second and largest parcel is the site of the family homestead built about 1940; and the third parcel is the residence of Thomas and Gene Icard. The primary factor maintained by Mr. Icard to affect the value of this property is its location within the flight path of the aircraft flying in and out of the Sarasota Bradenton Airport. David Fagen, of Fagen and Associates, Inc., Consultants in Acoustics, testified regarding the noise levels and the medical implications resulting from exposure to certain noise levels for any given period. Comparison was made with Sarabay Coves, adjoining property owned and developed by Mr. Icard. Frank Cox, President of Sarabay Coves Home Owners Association testified regarding the frequency of aircraft passing over the property and its affect on the residents. Letters were submitted from various realtors stating the property's location within the flight pattern of the airport hindered the sale and devalued the property. David Fortner, Manatee County Planning Department, responded to questions regarding the type of use HUD recommends under conditions where these noise levels exist. George Dries testified regarding the approach and comparable sales used in determining the assessed value. Petitioners Exhibits: #1 Sketch showing location of property, #2 Greiner Report, #3 Mylar overlay showing NEF Contour, #4 Mylar overlay showing primary flight path over property, #5 Mylar overlay depicting number of planes that traverse property, #6 Total Operations Report of the Sarasota-Bradenton Airport, #7 Fagen & Associates Report, #8 Appendix to Fagen & Associates Report, #9 Letter dated 9/18/78 from Wilbur Boyd Realty, #10 Letter dated 9/14/78 from Light Realty, #11 Letter dated 9/13/78 from Howard Lamb Realty, #12 Letter dated 9/14/78 from Rider, Opitz & Seale Realty, Inc., #13 Letter dated 9/18/78 from Margaret M. Monroe, Realtor, #14 Letter dated 9/22/78 from Inter City National Bank, #15 Letters dated 9/25/78 from Willard Mortgage Corporation, #16 Letter dated 9/16/78 from Shumway Realty, Inc., and #17 (2) photographs. Note: Exhibits #1 thru #5 not received by Clerk.

- 78-15 Beker Phosphate Corporation
 Appeal of the disapproval of application for agricultural classification. Seeking review and adjustment of the assessed value.

Continued from September 25, 1978. John Harllee, Esquire, appeared on behalf of the Petitioner; Larry Coleman, Esquire, represented the Property Appraiser. Certain stipulations were set forth by Mr. Harllee and acknowledged by the Property Appraiser (1) Special Exceptions and Development of Regional Impact (Development Order) have been granted to W. R. Grace and Phillips Petroleum; (2) Portion of the property owned by Beker Phosphate was purchased from PPG Industries, Inc. and Marine Bank & Trust Company, as Trustee; and (3) Stipulations and Final Judgments entered in the Circuit Court in the causes of W. R. Grace, Phillips, Swift, Texaco and PPG Industries/Marine Bank and Trust (Exhibit #2) are the court orders referred to in Mr. Powell's testimony on 9/25/78. Mr. Harllee responded to questions by Mr. Coleman regarding the purchase of various parcels, use and improvements at time of purchase; and use and improvements following purchase. The purchase price of the Beker property and the law at the time of purchase (193.461(4)(c)) were compared to the purchase price and law in effect at the time the comparable properties were purchased. Petitioners Exhibit #2: Final Judgments: W. R. Grace, Phillips Petroleum Company, Swift Agricultural Chemicals Corporation, Texaco, Inc., PPG Industries, Inc. Marine Bank & Trust Company, as Trustee/PPG Industries, Inc. Question was raised by Mr. Harllee as to whether Mr. McClure would be voting since he was not present on 9/25/78.

SEPTEMBER 27, 1978

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PROPERTY APPRAISAL ADJUSTMENT BOARDRECESS

The Board recessed at 12:35 p.m. and reconvened at 1:35 p.m. with all members present. (Chairman Fortson not present; Mr. McClure substituting.)

78-15 Beker Phosphate Corporation

Mr. Harllee referred to his question raised prior to recess, stating that the question was for point of procedure, and not an objection.

78-129 Dr. C. J. Morrison

Seeking review and adjustment of the assessed value.

There was no appearance on behalf of the Petitioner. Mr. Drieg reviewed the assessment on this 3+ acres on the gulfside of Longboat Key and provided sales of comparable properties.

78-207 George L. Lacios, et al.

Seeking review and adjustment of the assessed value.

Receipt of letters dated September 26, 1978 from Dale L. Price and Dewey A. Dye, Jr., of the Law Firm of Dye, Cleary, Scott, Deitrich, & Price, P.A. were acknowledged and reviewed. Upon question as to whether these lots on Anna Maria are buildable, the Property Appraiser advised that no supporting documentation has been submitted to the effect that they are not, and the lots have been assessed as buildable lots.

78-208 George S. and Mary G. Lacios

Seeking review and adjustment of the assessed value.

Receipt of letter dated September 26, 1978, from Dale L. Price, of the Law Firm of Dye, Cleary, Scott, Deitrich & Price, P.A. was acknowledged and reviewed.

78-211 Lillian M. Newman, Harbor Ventures, Inc. and Richard Morton and Stanley Sachs, as trustees

Seeking review and adjustment of the assessed value.

Receipt of letter dated September 26, 1978, from Dale L. Price, of the Law Firm of Dye, Cleary, Scott, Deitrich & Price, P.A. was acknowledged and reviewed.

78-212 Bayshore Gardens Shopping Center

Seeking review and adjustment of the assessed value.

Receipt of letter dated September 26, 1978, from Dale L. Price, of the Law Firm of Dye, Cleary, Scott, Deitrich & Price, P.A. was acknowledged and reviewed. Comments were made by Mr. Kersey regarding the assessment.

MOTIONS

Tentative action was taken on petitions as follows:

Motion was made by Mr. Dick to deny Petition Nos. 78-63, 78-64, and 78-65. Motion was seconded by Ms. Nevin. Mr. McClure voted "Aye" on Petitions 78-63 and 78-65 and "Nay" on Petition 78-64. Members Dick, Nevin, Parrish, and Driggers voted "Aye." Motion carried.

Motion was made by Mr. Parrish to grant the appeal for the disapproval of the application for agricultural classification and grant the agricultural classification on Petition 78-15 and deny any adjustment of the assessed value of the property. Motion was seconded by Mr. McClure. Voting "Aye" were Members Parrish, McClure and Driggers, Members Dick and Nevin voted "Nay." Motion carried.

PROPERTY APPRAISAL ADJUSTMENT BOARD

Motion was made by Ms. Nevin to deny Petition Nos. 78-207, 78-208, 78-211, and 78-212. Motion was seconded by Mr. Dick and carried unanimously. (Conflict of interest declared by Mr. Dick on Petition No. 78-212.)

(Mr. McClure
Departed)

Motion was made by Mr. Dick to deny Petition No. 78-129. Motion was seconded by Ms. Nevin and carried unanimously.

78-294 Industrial Glass Co., Inc.
78-295 Tropicana Products, Inc.
78-297 B&H Project Inc.

John J. Ogilby, Vice President and Treasurer of Tropicana Products, Inc. reviewed the independent appraisal made by Valuation Research Corporation, which was performed as a result of the merger between Tropicana and Beatrice Foods. Comparison between this appraisal and the appraisal of the Property Appraiser was made concerning various structures. Harold Seibert testified regarding the method used by the independent appraiser in appraising the property. It was agreeable to the parties that additional information be furnished to the Property Appraiser for reconsideration of the items in question.

MOTIONS

Tentative action was taken on petitions as follows:

Motion was made by Mr. Dick to deny Petition Nos. 78-294, 78-295, and 78-297. Motion was seconded by Ms. Nevin and carried unanimously.

(Recess)

DEFERRED ITEMS

The Property Appraiser made the following report regarding petitions deferred for further review and petitions adjusted due to the granting of the agricultural classification:

78-7	<u>Martin D. Alden</u>	Reduced to \$12,580
78-12	<u>Richard G. Vorce</u>	Reduced to \$56,030
78-13	<u>Elmon L. Salyer</u>	Reduced to \$62,450
78-14	<u>Stella Watson Courtney</u>	Reduced to \$1,830, \$1,830, \$8,510
78-18	<u>Alfred R. Reid</u>	Reduced to \$12,350, \$27,130
78-20	<u>Charles A. Wickersham</u>	Reduced to \$39,360
78-25	<u>E. S. Reasoner (Oneco)</u>	Reduced to \$37,440, \$1,930
78-36	<u>H. Cully Rowell</u>	No Change
78-40	<u>Florida Power & Light</u>	No Change
78-45	<u>August M. Feldhaus</u>	Reduced to \$8,550, \$5,700, \$5,700
78-51	<u>Colonial Mobile Manor</u>	Reduced to \$4,860
78-54	<u>Joe Mack Thaxton</u>	Reduced to \$20,000
78-57	<u>Kearney & Mulock</u>	Reduced to \$26,790
78-103	<u>Inter City Construction</u>	Reduced to \$66,930
78-121	<u>Michal Twerdochlib</u>	Reduced to \$29,300, \$28,700, \$60,240
78-131	<u>Alvah & Dorothy Joyce</u>	Reduced to \$1,000
78-158	<u>R. Davidson McLean</u>	Reduced to \$379,880
78-168	<u>C. H. Carrier</u>	Reduced to \$7,500, \$10,000
78-169	<u>C. H. Carrier</u>	Reduced to \$14,280
78-177	<u>Pacific Packing Co.</u>	Reduced to \$296,090
78-178	<u>Pacific Gulf Farm</u>	Reduced to \$229,240
78-181	<u>Pacific Packing Co.</u>	Reduced to \$108,820
78-182	<u>J. Warren Hughes</u>	No Change
78-222	<u>Jacy C. Mercer</u>	Reduced to \$18,200
78-228	<u>Taylor & Fulton</u>	Reduced to \$429,320
78-229	<u>Outpatient Radiology</u>	Reduced to \$546,750
78-233	<u>Seafood Shack</u>	Reduced to \$33,690
78-223	<u>Ernest S. Marshall</u>	Reduced to \$11,840
78-246	<u>Darrell D. Reasoner</u>	No Change
78-249	<u>W. H. Peters</u>	Reduced to \$15,890
78-288	<u>Larry Betts</u>	Reduced to \$16,130
78-289	<u>Carolyn Betts Grubbs</u>	Reduced to \$16,000
78-305	<u>Dr. V. K. Reeve</u>	No Change

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PROPERTY APPRAISAL ADJUSTMENT BOARD

78-310	<u>Holly A. Schlag</u>	Reduced to \$21,210, \$23,660
78-317	<u>River Isles, Inc.</u>	No Change
78-319	<u>Tiffany Bakery</u>	Reduced to \$19,590
78-325	<u>Manasota Memorial Park</u>	Reduced to \$20,130
78-326	<u>Manasota Memorial Park</u>	Reduced to \$234,420
78-342	<u>Richard Dungan</u>	Reduced to \$15,200
78-328	<u>Kahn & Murphy Ct. Rptg.</u>	Reduced to \$1,470
78-333	<u>Producers Fertilizer</u>	Reduced to \$128,040
78-335	<u>Doris Fogarty</u>	No Change
78-336	<u>Doris Fogarty</u>	Reduced to \$33,220
78-337	<u>Doris Fogarty</u>	No Change
78-338	<u>Doris Fogarty</u>	Reduced to \$54,130
78-348	<u>Jean's Coiffures</u>	Reduced to \$1,490
78-341	<u>Suncoast Optical</u>	Reduced to \$61,770
78-347	<u>Island Beach Club</u>	No Change
78-339	<u>Beef & Bottle</u>	Reduced to \$24,490
78-349	<u>Clarence Love</u>	To Be Adjusted
78-382	<u>James E. Dean</u>	Reduced to \$14,370
78-385	<u>Rebecca Quagliana</u>	Reduced to \$34,260
78-401	<u>Mary W. Mulvee</u>	Reduced to \$126,770
78-409	<u>Cortez Septic</u>	Reduced to \$7,750
78-410	<u>E. S. Reasoner (54001)</u>	Reduced to \$3,250
78-424	<u>Charlie E. Simmons</u>	Reduced to \$30,470
78-412	<u>Dorthia McCarthy</u>	No Change
78-414	<u>Owen McCarthy</u>	Reduced to \$29,090
78-448	<u>Josephine Rowley (39517)</u>	Reduced to \$2,400
78-217	<u>Alumicraft Foundry</u>	Reduced to \$22,790
78-86	<u>Morrisons, Inc.</u>	Reduced to \$132,800

MOTIONS (FINAL DECISIONS)

Final action was taken on petitions as follows:

Motion was made by Mr. Parrish to approve, ratify, and confirm the tentative decision to grant Petition Nos. 78-7, 78-12, 78-18, and 78-20. Motion was seconded by Ms. Nevin. Members Parrish, Nevin, and Driggers voted "Aye." Member Dick voted "Nay." Motion carried.

Motion was made by Ms. Nevin to deny Petition No. 78-36. Motion was seconded by Mr. Dick and carried unanimously.

Based on the reduction by the Property Appraiser, motion was made by Ms. Nevin to deny Petition 78-57. Motion was seconded by Mr. Dick and carried unanimously.

Upon report by the Property Appraiser that this lot is buildable, motion was made by Mr. Dick to deny Petition No. 78-246. Motion was seconded by Mr. Parrish and carried unanimously.

Motion was made by Ms. Nevin to deny Petition No. 78-305. Motion was seconded by Mr. Parrish and carried unanimously.

Motion was made by Mr. Dick to deny Petition No. 78-317. Motion was seconded by Mr. Parrish and carried unanimously.

Based on the reduction by the Property Appraiser, motion was made by Mr. Dick to deny Petition No. 78-319. Motion was seconded by Mr. Parrish and carried unanimously.

Based on the reduction by the Property Appraiser, motion was made by Ms. Nevin to deny Petitions 78-325 and 78-326. Motion was seconded by Mr. Dick and carried unanimously.

Based on the reduction by the Property Appraiser, motion was made by Mr. Dick to deny Petition 78-328. Motion was seconded by Mr. Parrish and carried unanimously.

PROPERTY APPRAISAL ADJUSTMENT BOARD

Upon report by the Property Appraiser that the property is being reviewed and an adjustment will be made, motion was made by Mr. Parrish to deny Petition 78-349. Motion was seconded by Ms. Nevin and carried unanimously.

Based on the reduction by the Property Appraiser, motion was made by Mr. Dick to deny Petition Nos. 78-409 and 78-410. Motion was seconded by Mr. Parrish and carried unanimously.

Motion was made by Ms. Nevin to deny Petition No. 78-19. Motion was seconded by Mr. Dick and carried unanimously.

Motion was made by Mr. Dick to deny Petition No. 78-40. Motion was seconded by Ms. Nevin and carried unanimously.

Motion was made by Ms. Nevin to deny Petition Nos. 78-13, 78-14, 78-25, 78-45, 78-51, 78-54, 78-103, 78-121, 78-131, 78-158, 78-168, 78-169, 78-177, 78-178, 78-181, 78-182, 78-222, 78-228, 78-229, 78-233, 78-223, 78-249, 78-288, 78-289, 78-310, 78-342, 78-333, 78-335, 78-336, 78-337, 78-338, 78-348, 78-341, 78-347, 78-339, 78-382, 78-385, 78-401, 78-424, 78-412, 78-414, 78-448, 78-217, 78-86, 78-63, 78-64, and 78-65. Motion was seconded by Mr. Parrish and carried unanimously.

Based on reduction to \$28,350 by the Property Appraiser, motion was made by Mr. Dick to deny Petition No. 78-226. Motion was seconded by Ms. Nevin and carried unanimously.

Motion was made by Mr. Parrish to approve, ratify and confirm all tentative or recommended decisions heretofore rendered during this 1978 meeting of the Board where there has been no final decision heretofore made. Motion was seconded by Ms. Nevin and carried unanimously.

TRANSCRIPT OF PROCEEDINGS

Motion was made by Mr. Parrish that, due to the lengthy nature of the hearings, the reporting of these proceedings not be transcribed. Motion was seconded by Mr. Dick and carried unanimously.

ADJOURNMENT SINE DEI

It being necessary to reconvene to sign the Record of Decisions, certify the tax roll, and approve the minutes, motion was made by Mr. Dick to adjourn sine dei. Motion was seconded by Ms. Nevin and carried unanimously.

OCTOBER 16, 1978

The Property Appraisal Adjustment Board of Manatee County, Florida, reconvened in the Courthouse in Bradenton, Florida, Monday, October 16, 1978, at 9:05 a.m.

Members present were:

- L. H. Fortson, Jr., Chairman)
 - Louis E. Driggers)
 - Lamar S. Parrish)
-) Representing Board of
) County Commissioners
- Ed Dick)
 - Elizabeth Nevin)
-) Representing
) School Board

Also present were:

- E. N. Fay, Jr., County Attorney
- Ralph Umana, Deputy Clerk
- Archie B. Powell, Manatee County Property Appraiser
- Robert Knowles, Attorney for the Property Appraiser

The meeting was called to order by the Chairman.

Court Reporter: 10/16/78
Eleanor Carpenter Andresen
Carpenter Court Reporting